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No. 105

# In the Supreme Court of the United States

OCTOBER TERM, 1929

TAFT WOOLEN COMPANY, PETITIONER

*v.*

THE UNITED STATES

*ON PETITION FOR A WRIT OF CERTIORARI TO THE COURT OF CLAIMS*

## MEMORANDUM FOR THE UNITED STATES

# In the Supreme Court of the United States

OCTOBER TERM, 1929

No. 881

TAFT WOOLEN COMPANY, PETITIONER

*v.*

THE UNITED STATES

*ON PETITION FOR A WRIT OF CERTIORARI TO THE COURT OF CLAIMS*

## MEMORANDUM FOR THE UNITED STATES

The questions presented in this case are identical with the two questions involved in *Oak Worsted Mills, Petitioner* v. *United States*, No. 880, October Term, 1929, which is being submitted to the Court together with the petition in this case.

For the reasons stated in the Memorandum filed by the United States in the *Oak Worsted Mills case*, we do not oppose a review by this Court of the question of the effect and validity of Section 611 of the Revenue Act of 1928, c. 852, 45 Stat. 791, 875 (R. 4.).

The other question raised by the petition for certiorari, we submit, does not warrant the consideration of this Court. Our reasons for this conclusion are set forth in the Memorandum above referred to. We submit that the decision of the Court of Claims

114991—30

upon this second question was correct, and that there is no real conflict of authority upon this question.

Although the United States does not oppose the petition for certiorari, we suggest that the Court limit its review to the question of the effect and validity of Section 611 of the Revenue Act of 1928.

Respectfully submitted.

THOMAS D. THACHER,
*Solicitor General.*

CHARLES B. RUGG,
*Assistant Attorney General.*

CLAUDE R. BRANCH,
*Special Assistant to the Attorney General.*

GEORGE H. FOSTER,
ERWIN N. GRISWOLD,
BRADLEY B. GILMAN,
*Attorneys.*

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